

## CHAPTER 21

## MISCELLANEOUS EDIBLE PREPARATIONS

**Notes**

1. This chapter does not cover:

- (a) mixed vegetables of heading No 0712;
- (b) roasted coffee substitutes containing coffee in any proportion (heading No 0901);
- (c) flavoured tea (heading No 0902);
- (d) spices or other products of heading Nos 0904 to 0910;
- (e) food preparations, other than the products described in heading No 2103 or 2104, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) yeast put up as a medicament or other products of heading No 3003 or 3004; or
- (g) prepared enzymes of heading No 3507.

2. Extracts of the substitutes referred to in note 1 (b) are to be classified within heading No 2101.

3. For the purposes of heading No 2104, the expression 'homogenized composite food preparations' means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 grams. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

**Additional notes**

- 1. *For the purposes of subheadings 2103 20 00 and 2103 90 90, the expression 'sauces' does not cover a preparation of vegetables, fruit or other edible parts of plants if the percentage of these ingredients passing through a metal wire sieve, with an aperture of 5 mm, is, after rinsing with water of a temperature of 20 °C, less than 80 % by weight, calculated on the original preparation.*
- 2. *For the purposes of subheadings 2106 10 20 and 2106 90 92, the term 'starch' also covers starch breakdown products.*
- 3. *For the purposes of subheading 2106 90 10, the term 'cheese fondues' shall be taken to mean preparations containing 12 % or more but less than 18 % of milk fats and made from melted cheese (Emmentaler and Gruyère exclusively) with the addition of white wine, kirsch, starch and spices and put up in immediate packings of a net capacity of 1 kg or less.*

*Entry under the aforementioned subheading is furthermore subject to the production of a certificate issued in accordance with the conditions laid down in the relevant Community provisions.*

- 4. *For the purposes of subheading 2106 90 20 'compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages' means those preparations having a alcoholic strength by volume of more than 0,5 % vol.*
- 5. *For the purposes of subheading 2106 90 30, 'isoglucose' means the product obtained from glucose or its polymers with a content by weight in the dry state of at least 10 % fructose.*

*For the purposes of establishing the duty applicable to products of subheading 2106 90 30, the dry matter content is determined according to Article 5 (3) of Regulation (EC) No 1423/95.*

6. For the purposes of establishing the duty applicable to products of subheading 2106 90 59, the sucrose content, including other sugars expressed as sucrose, is determined by the method laid down in Article 5 (2) of Regulation (EC) No 1423/95.

CN code	Description	Rate of duty			Supplementary unit
		autonomous (%)	conventional (%)		
			1/1 - 30/6	1/7 - 31/12	
1	2	3	4a	4b	5
2101	<b>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</b>				
	– Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:				
2101 11	– – Extracts, essences and concentrates:				
2101 11 11	– – – With a coffee-based dry matter content of 95 % or more by weight . . . . .	30	10,5	9	—
2101 11 19	– – – Other . . . . .	30	10,5	9	—
2101 12	– – Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:				
2101 12 92	– – – Preparations with a basis of these extracts, essences or concentrates of coffee . . . . .	30	12,6	11,5	—
2101 12 98	– – – Other . . . . .	13 + EA	9,7 + EA <sup>(1)</sup>	9 + EA <sup>(1)</sup>	—
2101 20	– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté:				
2101 20 20	– – Extracts, essences or concentrates . . . . .	6	7	6	—
	– – Preparations:				
2101 20 92	– – – With a basis of extracts, essences or concentrates of tea or maté . . . . .	6	7	6	—
2101 20 98	– – – Other . . . . .	13 + EA	7,6 + EA <sup>(1)</sup>	6,5 + EA <sup>(1)</sup>	—
2101 30	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:				
	– – Roasted chicory and other roasted coffee substitutes:				
2101 30 11	– – – Roasted chicory . . . . .	18	12,6	11,5	—
2101 30 19	– – – Other . . . . .	8 + 19,8 €/100 kg/net	5,6 + 13,9 €/100 kg/net	5,1 + 12,7 €/100 kg/net	—
	– – Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:				
2101 30 91	– – – Of roasted chicory . . . . .	22	15,4	14,1	—

<sup>(1)</sup> See Annex 1.

CN code	Description	Rate of duty			Supplementary unit
		autonomous (%)	conventional (%)		
			1/1 - 30/6	1/7 - 31/12	
1	2	3	4a	4b	5
2101 30 99	— — — Other . . . . .	16,9 + 35,5 €/100 kg/net	11,8 + 24,8 €/100 kg/net	10,8 + 22,7 €/100 kg/net	—
2102	<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:</b>				
2102 10	— <b>Active yeasts:</b>				
2102 10 10	— — Culture yeast . . . . .	23	11,9	10,9	—
	— — Bakers' yeast:				
2102 10 31	— — — Dried . . . . .	15 + 61,5 €/100 kg/net <sup>(1)</sup>	12,5 + 51,3 €/100 kg/net	12 + 49,2 €/100 kg/net	—
2102 10 39	— — — Other . . . . .	15 + 18,1 €/100 kg/net <sup>(1)</sup>	12,5 + 15,1 €/100 kg/net	12 + 14,5 €/100 kg/net	—
2102 10 90	— — Other . . . . .	31	16,1	14,7	—
2102 20	— <b>Inactive yeasts; other single-cell micro-organisms, dead:</b>				
	— — Inactive yeasts:				
2102 20 11	— — — In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg . . . . .	17	9,1	8,3	—
2102 20 19	— — — Other . . . . .	10	5,6	5,1	—
2102 20 90	— — Other . . . . .	4	0,3	Free	—
2102 30 00	— <b>Prepared baking powders . . . . .</b>	19	6,7	6,1	—
2103	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</b>				
2103 10 00	— <b>Soya sauce . . . . .</b>	20	8,4	7,7	—
2103 20 00	— <b>Tomato ketchup and other tomato sauces . . . . .</b>	20	11,2	10,2	—
2103 30	— <b>Mustard flour and meal and prepared mustard:</b>				
2103 30 10	— — Mustard flour . . . . .	5	0,7	Free	—
2103 30 90	— — Prepared mustard . . . . .	17	9,8	9	—
2103 90	— <b>Other:</b>				
2103 90 10	— — Mango chutney, liquid . . . . .	20	Free	Free	—

<sup>(1)</sup> Duty suspended at the level of the *ad valorem* conventional duty for an indefinite period.

CN code	Description	Rate of duty			Supplementary unit
		autonomous (%)	conventional (%)		
			1/1 - 30/6	1/7 - 31/12	
1	2	3	4a	4b	5
2103 90 30	— — Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2 % vol containing from 1,5 to 6 % by weight of gentian, spices and various ingredients and from 4 to 10 % of sugar, in containers holding 0,5 litre or less . . . . .	30 MIN 1,6 €/ % vol/hl	Free	Free	l alc. 100 %
2103 90 90	— — Other . . . . .	20	8,4	7,7	—
2104	<b>Soups and broths and preparations therefor; homogenized composite food preparations:</b>				
2104 10	— <b>Soups and broths and preparations therefor:</b>				
2104 10 10	— — Dried . . . . .	22	12,6	11,5	—
2104 10 90	— — Other . . . . .	22	12,6	11,5	—
2104 20 00	— <b>Homogenized composite food preparations . . . . .</b>	24	15,4	14,1	—
2105 00	<b>Ice cream and other edible ice, whether or not containing cocoa:</b>				
2105 00 10	— Containing no milk fats or containing less than 3 % by weight of such fats . . . . .	12 + 28 €/ 100 kg/net MAX 27 + 13,1 €/ 100 kg/net	9,2 + 21,5 €/ 100 kg/net MAX 20,7 + 10 €/ 100 kg/net	8,6 + 20,2 €/ 100 kg/net MAX 19,4 + 9,4 €/ 100 kg/net	—
	— Containing by weight of milk fats:				
2105 00 91	— — 3 % or more but less than 7 % . . . . .	12 + 57,4 €/ 100 kg/net MAX 27 + 10,5 €/ 100 kg/net	8,7 + 41,7 €/ 100 kg/net MAX 19,6 + 7,6 €/ 100 kg/net	8 + 38,5 €/ 100 kg/net MAX 18,1 + 7 €/ 100 kg/net	—
2105 00 99	— — 7 % or more . . . . .	12 + 81,8 €/ 100 kg/net MAX 27 + 10,5 €/ 100 kg/net	8,6 + 58,6 €/ 100 kg/net MAX 19,3 + 7,5 €/ 100 kg/net	7,9 + 54 €/ 100 kg/net MAX 17,8 + 6,9 €/ 100 kg/net	—

CN code	Description	Rate of duty			Supplementary unit
		autonomous (%)	conventional (%)		
			1/1 - 30/6	1/7 - 31/12	
1	2	3	4a	4b	5
<b>2106</b>	<b>Food preparations not elsewhere specified or included:</b>				
<b>2106 10</b>	<b>— Protein concentrates and textured protein substances:</b>				
<b>2106 10 20</b>	— — Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch . . . . .	25	14	12,8	—
<b>2106 10 80</b>	— — Other . . . . .	13 + EA	9,7 + EA <sup>(1)</sup>	9 + EA <sup>(1)</sup>	—
<b>2106 90</b>	<b>— Other:</b>				
<b>2106 90 10</b>	— — Cheese fondues <sup>(2)</sup> . . . . .	13 + 122,3 €/100 kg/net MAX 35 €/100 kg/net	9,1 + 85,6 €/100 kg/net	8,3 + 78,3 €/100 kg/net	—
<b>2106 90 20</b>	— — Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages . . . . .	27 MIN 1,6 €/ % vol/hl	18,9 MIN 1,1 €/ % vol/hl	17,3 MIN 1 €/ % vol/hl	1 alc. 100 %
	— — Flavoured or coloured sugar syrups:				
<b>2106 90 30</b>	— — — Isoglucose syrups . . . . .	53,4 €/100 kg/net mas	44,5 €/100 kg/net mas	42,7 €/100 kg/net mas	—
	— — — Other:				
<b>2106 90 51</b>	— — — — Lactose syrup . . . . .	21,8 €/100 kg/net	15,3 €/100 kg/net	14 €/100 kg/net	—
<b>2106 90 55</b>	— — — — Glucose syrup and maltodextrine syrup . . . . .	31,2 €/100 kg/net	21,9 €/100 kg/net	20 €/100 kg/net	—
<b>2106 90 59</b>	— — — — Other . . . . .	0,5 €/100 kg/net <sup>(3)</sup>	0,42 €/100 kg/net <sup>(3)</sup>	0,4 €/100 kg/net <sup>(3)</sup>	—
	— — Other:				
<b>2106 90 92</b>	— — — Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milk fat, 5 % sucrose or isoglucose, 5 % glucose or starch . . . . .	25	14	12,8	—
<b>2106 90 98</b>	— — — Other . . . . .	13 + EA	9,7 + EA <sup>(1)</sup>	9 + EA <sup>(1)</sup>	—
<sup>(1)</sup> See Annex 1.					
<sup>(2)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.					
<sup>(3)</sup> Per 1 % by weight of sucrose.					